



MISSOURI DEPARTMENT OF REVENUE  
**FOOD PANTRY TAX CREDIT**

FORM  
**MO-FPT**  
(REV. 12-2010)

DLN

NAME OF TAXPAYER	SSN, FEIN AND/OR MO STATE TAX ID NUMBER		
SPOUSE'S NAME	SPOUSE'S SSN, FEIN, ETC.		
ADDRESS OF TAXPAYER	CITY	STATE	ZIP CODE
FOOD PANTRY NAME AND ADDRESS	TAX TYPE:		

**QUALIFICATIONS**

Any taxpayer who donates cash or food to a food pantry may claim a tax credit against the tax imposed by Chapter 143, RSMo, except Sections 143.191 to 143.265, RSMo. The credit claimed shall equal 50% of the value of the contribution or donation made. Donations to a food bank or an out-of-state food pantry do not qualify for the credit. Credits cannot exceed \$2,500 per taxpayer per year, cannot exceed the taxpayer's tax liability, and cannot be sold or transferred. All claims must be filed by April 18th of the fiscal year. If claims exceed \$2 million, all claims will be apportioned equally among those filing a valid claim.

**INSTRUCTIONS**

- If married individuals filing a combined return made contributions to a food pantry, each spouse may claim up to \$2,500.
- If you made contributions to more than one food pantry, you will need to complete a separate Form MO-FPT for each pantry.
- Enter the date and amount of each contribution in the appropriate columns below.
- Multiply each contribution amount by 50% and report the credit amount in the appropriate column.
- Total all contributions and tax credit amounts from each column.
- Enter the tax credit amount.
- If you included any contributions as charitable donations on your Federal Schedule A, and you claimed itemized deductions on your Missouri return, you must report those contributions on Form MO-A, Line 4. See Form MO-A instructions for further information.
- An eligible staff member of the food pantry must certify that each contribution reported was received.
- If your corporation, partnership, resident estate, or trust reduced its federal taxable income by charitable contributions to a food pantry, you must report those amounts as additions on Form MO-1120, Form MO-1120S, MO-1065, or MO-1041.

THE ABOVE TAXPAYER(S) HAVE MADE THE FOLLOWING CONTRIBUTION(S):

DATE OF CONTRIBUTION		CONTRIBUTION AMOUNT		TAX CREDIT (50%)	
YOURSELF	SPOUSE	YOURSELF	SPOUSE	YOURSELF	SPOUSE
TOTAL. Enter the total contributions. If you made more than 7 contributions, attach a separate sheet and include the total of all contributions. Enter the total amount on Form MO-TC.					

I CERTIFY THE ABOVE CONTRIBUTIONS WERE MADE TO THE FOOD PANTRY LISTED ABOVE AND I AM ELIGIBLE TO SIGN THIS DOCUMENT.

SIGNATURE OF FOOD PANTRY STAFF MEMBER	DATE
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Under penalties of perjury, I also declare that I have examined the above information, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services, and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

SIGNATURE(S) OF TAXPAYER(S) - NOTE: IF BOTH YOU AND YOUR SPOUSE ARE CLAIMING A CREDIT, BOTH SIGNATURES ARE REQUIRED.	DATE
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